

GOVERNOR'S TASK FORCE
ON THE IMPLEMENTATION OF BALLOT QUESTION 2:
THE REGULATION AND TAXATION OF MARIJUANA ACT
TAXATION/ REVENUE/ REGULATORY STRUCTURE WORKING GROUP

AGENDA

Nevada Department of Taxation
Large Conference Room
1550 College Parkway
Carson City, Nevada

VIDEO CONFERENCE

Nevada Department of Taxation
Training Room
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada

Call In Number: (877) 873-8017
Access Code: 6605169

Thursday, April 6, 2017
10:00 a.m.

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration.
Items may be pulled or removed from the agenda at any time.

- I. **Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than three (3) minutes.
- II. Introductions.
- III. Re-approval of Draft Recommendations Due to Non-compliance with Open Meeting Law 3/23 and 3/30 meeting (for possible action).
 - A. Taxation – 15% Excise Tax
 Draft recommendation presented by J. Ritter and S. Gilbert
 - B. Taxation – Retail Tax
 Draft recommendation presented by D. Goldwater, A. Connor and D. Stapleton
 - C. D. Stapleton and N. Krutz to present information for consideration to the working group regarding the expected fiscal impacts of the legalization of marijuana
- IV. Review of Draft Recommendations for Taxation/Revenue/Regulatory Structure Presentation to the Task Force (for possible action).
 - A. Taxation – 15% Excise Tax
 Draft recommendation presentation to the Task Force on March 31, 2017

- V. Review and Consideration of Approval of Draft Recommendations from Taxation/Revenue/Regulatory Structure Working Group (for possible action).
 - A. Taxation – Retail Tax 10%
Draft recommendation presented by D. Goldwater, A. Connor and D. Stapleton
 - B. Regulatory Org Structure – Administrative Functions
Draft recommendation presented by M. McDade-Williams and J. Wilcox
 - C. Regulatory Responsibility
Draft recommendation presented by J. Ritter, S. Gilbert, N. Krutz, M. McDade-Williams and A. Connor
- VI. Review of Taxation/Revenue/Regulatory Structure Working Group Topics (for possible action).
 - A. Tax Clarification
 - B. Sales Tax
 - C. Wholesale Tax
 - D. Business Licensing
 - E. Licensing Requirements (Residency, Ownership Interest, Suitability Requirements for Licensees, Responsible Retailers Program)
 - F. Single Marijuana Environment
 - G. Financial Plan
 - H. Operations Fees
 - I. Regulatory Organizational Structure
 - J. Inspections
 - K. Penalties for Noncompliance with Regulations
 - L. Local Governments and Financial Benefits
 - M. Impacts to Local Government
 - N. Data Collection
 - O. Revenue for Public Safety
 - P. Land Use
- VII. Review and Consideration for Approval of Agenda Items for Next Meeting (for possible action).
- VIII. **Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than three (3) minutes.
- IX. Adjourn.

Please contact Tina Padovano at the Nevada Department of Taxation at (775) 684-2096 to request copies of any meeting support materials. The meeting support materials are made available at the Nevada Department of Taxation at 1550 College Pkwy, Carson City, NV and made available to the public at the meeting.

**This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Task Force. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding

that may affect the due process rights of an individual, the Task Force may refuse to consider public comment. See NRS 233B.126.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 684-2096 prior to the meeting.

Notice of this meeting has been posted at the Department of Taxation: 1550 College Parkway, Carson City, Nevada 89706; and sent to each County Public Library for posting.

Notice of this meeting was e-mailed for posting to the following locations: Department of Taxation, 555 E. Washington Street, Las Vegas; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno. Notice of this meeting was also posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was faxed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.